

## ABSTRACT OF THE DISCLOSURE

The present invention provides a low-profile and light-weight semiconductor device having improved product reliability and higher frequency performance. A multi-layer interconnect line structure is disposed just under circuit devices 410a and 410b. An Interlayer insulating film 405 that composes a part of the multi-layer interconnect line structure is formed of a material having a relative dielectric constant within a range from 1.0 to 3.7, and a dielectric loss tangent within a range from 0.0001 to 0.02.